## Final Form - Subject to Change

The U.S. Congress is currently debating several issues dealing with the 2012 tax law, including issues concerning expiring tax provisions. Some changes that may be made by Congress may be retroactive to January 1, 2012.

Since Utah tax law is based, in part, on the federal Internal Revenue Code, releasing final Utah forms, knowing there is pending legislation, has been delayed. However, we understand the need of software vendors and others to have the Utah forms at the earliest possible time.

This 2012 Utah form is considered "final" as of November 14, 2012, and may be submitted as a substitute form for approval. However, because of pending federal legislation and the fact that the IRS has not released their forms at this time, this Utah form may still be changed when final IRS forms are released.

If final IRS forms require a change to this form, the Utah State Tax Commission will revise and re-issue this "final" form and require additional approval before filing 2012 returns.

Utah requires substitute forms to be approved before filing. See Utah Publication 99, *Guidelines for Substitute and Copied Utah Tax Forms*, available at www.utah.gov/forms.

Questions may be directed to the Substitute Forms Group, wrwebb@utah.gov, 801-297-7715 or 1-800-662-4335, extension 7715.

2012

TC-20MC, Sch. A Page 1

1	Investment company taxable income (loss) from federal form 1120-RIC, line 26	• 1	999999999999.
2	Municipal interest as determined in IRC Section 852(b)(2)	2	999999999999.
3	Exclusion of net capital gain as determined in IRC Section 852(b)(2)	3	999999999999999999999999999999999999999
4	Net taxable income (loss) - add lines 1 through 3	• 4	999999999999.
5	Deduction for capital gain dividends as defined in IRC Section 852(b)(3)(c)	5	999999999999.
6	Exempt interest dividends as defined in IRC Section 852(b)(5)(c)	6	999999999999.
7	Utah taxable income (loss) - subtract the sum of lines 5 and 6 from line 4	• 7	999999999999.
8	Initial tax - multiply line 7 by 5% (.05) (not less than 0)	• 8	999999999999.
9	Minimum tax	9	100.
1 0	Tax - enter the greater of line 8 or line 9 Enter this amount on TC-20MC, line 2 Attach a copy of federal form 1120-RIC to this return	• 1 0	999999999999.
Part	2: Real Estate Investment Trust		
1	REIT taxable income (loss) from federal form 1120-REIT, line 22	• 1	999999999999.
2	Income taxed for federal purposes under the IRC but not included in line 1 above	2	999999999999.
3	Federal net operating loss deduction from federal form 1120-REIT, line 21a	• 3	999999999999.
4	Apportionable income (loss) - add lines 1 through 3	• 4	999999999999.
5	Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9, 13 or 16, if applicable	5	9.999999
6	Taxable income (loss) - multiply line 4 by decimal on line 5  If line 6 is a loss and you elected to forego the federal net operating loss carryback, do you	• 6	999999999999.
	elect to forego the Utah loss carryback? If no box is checked, the loss must be treated as a carryback. Use form TC-20L to claim a refund of prior year tax for a loss carryback.	•	X Yes • X No
7	Utah losses carried forward from prior years (attach documentation)	• 7	999999999999.
8	Utah taxable income (loss) - subtract line 7 from line 6	• 8	999999999999.
9	Initial tax - multiply line 8 by 5% (.05) (not less than 0)	• 9	999999999999.
1 0	Minimum tax	1 0	100.
1 1	Tax - enter the greater of line 9 or line 10 Enter this amount on TC-20MC, line 2 Attach a copy of federal form 1120-REIT to this return	• 1 1	999999999999.

202	Schedule A - Tax Calculation (continued) 244 EIN 99-9999999		C-20MC, Sch. A Page 2 012
Part	t 3: Homeowners Association with IRC Section 528 Income		
1	Taxable income (loss) from federal form 1120-H, line 19	• 1	999999999999.
2	Tax - multiply line 1 by 5% (.05) (not less than 0) Enter this amount on TC-20MC, line 2 Attach a copy of federal form 1120-H to this return	• 2	999999999999.
Part	t 4: Unincorporated Exempt Organization or Exempt Corporation Having Unrelated Business Income		
1	Unrelated business taxable income (loss) from federal form 990-T, line 34	• 1	999999999999.
2	Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9, 13 or 16, if applicable	2	9.999999
3	Utah taxable income (loss) - multiply line 1 by decimal on line 2	• 3	999999999999.
4	Tax - multiply line 3 by 5% (.05) (not less than 0) Enter this amount on TC-20MC, line 2 Attach a copy of federal form 990-T to this return	• 4	99999999999.
Part	t 5: One-day Target Corporation with an IRC Section 338 Election		
1	Gain (loss) on deemed sales of assets	• 1	999999999999.
2	Apportionment fraction (see instructions)	2	9.999999
3	Utah apportioned gain (loss) - multiply line 1 by decimal on line 2	• 3	999999999999.
4	Utah losses carried forward from prior years. Attach documentation. (see instructions)	• 4	999999999999.
5	Utah taxable gain (loss) - subtract line 4 from line 3	• 5	999999999999.
6	Initial tax - multiply line 5 by 5% (.05) (not less than 0)	• 6	999999999999.

7

89999999999999.

100.

7

Minimum tax

Tax - enter the greater of line 6 or line 7

Enter this amount on TC-20MC, line 2

Attach a copy of the federal return and IRS form 8023 to this return

9 Λ α	$\begin{smallmatrix} 0 & -1 & -1 & -1 & -1 & -1 & -1 & -1 & $	
4	Schedule A - Tax Calculation	TC-20MC, Sch. A Page 1
202	43   EIN   99-999999	2012
3		
,		
Part	1: Regulated Investment Company	
9		
0 1	Investment company taxable income (loss) from federal form 1120-RIC, line 26	• 1 99999999999. 1
1		1
2 2	Municipal interest as determined in IRC Section 852(b)(2)	2 9999999999.1
3		1
4 3	Exclusion of net capital gain as determined in IRC Section 852(b)(2)	3 99999999999.1
5		1
6 4	Net taxable income (loss) - add lines 1 through 3	• 4 99999999999.1
7		1
8 5	Deduction for capital gain dividends as defined in IRC Section 852(b)(3)(c)	5 9999999999.1
9		1
0 6	Exempt interest dividends as defined in IRC Section 852(b)(5)(c)	6 9999999999.2
1		2
2 7	Utah taxable income (loss) - subtract the sum of lines 5 and 6 from line 4	• 7 999999999999.2
3		2
4 8	Initial tax - multiply line 7 by 5% (.05) (not less than 0)	
5		2
6 9	Minimum tax	9   100.2
7		2
8 1 0	Tax - enter the greater of line 8 or line 9	0 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9
9	Enter this amount on TC-20MC, line 2	2
0	Attach a copy of federal form 1120-RIC to this return	3
1		
2		3
Part	2: Real Estate Investment Trust	
4		3
5 1	REIT taxable income (loss) from federal form 1120-REIT, line 22	• 1 999999999999 . 3
6		3
7 2	Income taxed for federal purposes under the IRC but not included in line 1 above	2 999999999999.3
8		3
9 3	Federal net operating loss deduction from federal form 1120-REIT, line 21a	<b>      3</b>     9 9 9 9 9 9 9 9 9 9 9 . 3
0		4
1 4	Apportionable income (loss) - add lines 1 through 3	• 4 999999999999.4
2		4
3 5	Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9, 13 or 16, if applicable	5 9.999999 4
4		4
5 6	Taxable income (loss) - multiply line 4 by decimal on line 5	• 6 99999999999.4
6	If line 6 is a loss and you elected to forego the federal net operating loss carryback, do you	4
7	elect to forego the Utah loss carryback? If no box is checked, the loss must be treated as a	• X Yes • X No 4
8	carryback. Use form TC-20L to claim a refund of prior year tax for a loss carryback.	4
9		4
0 7	Utah losses carried forward from prior years (attach documentation)	• 7 9 9 9 9 9 9 9 9 9 9 9 9 5
1	Unit touchts for own (food) and toucht. The first firs	5
2 8	Utah taxable income (loss) - subtract line 7 from line 6	• 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 5
3 0	Initial Approximately Line O have Equity (O.E.) (and I are the experience of the exp	5
4 9	Initial tax - multiply line 8 by 5% (.05) (not less than 0)	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9
5 1 0	Minimum tou	10 100.5
5 1 0	Minimum tax	
7 B <b>1 1</b>	Tax enter the greater of line 9 or line 10	• 1 1 9 9 9 9 9 9 9 9 9 9 9 9 9 9 5 5 5 5
+++	Tax - enter the greater of line 9 or line 10	
9	Enter this amount on TC-20MC, line 2	5
0	Attach a copy of federal form 1120-REIT to this return	
1	<del></del>	
2	<del></del>	
3	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	0 + 0 t 0 t 0 t 0 t 0 t 0 t 0 t 0 t 0 t
9 / 0	~	

	9 / 0	၀ တ	9=9	<u>ν</u> τ 4	15	18	19	22	23	25	26	20 00	30	32	33	35	37	8 8	6 9	41	4 5 5	4 5	46	48	49	51	53	55	57	22	8 6 8	69	65	99	68	69	2 2	72	5 4	75	179	79	80
4				Sc	hec							lcι	ıla	itic	n	(co	on	tin	iue	d	)								Ιİ	Ιİ							IC,	S	ch.	. A	Pa	ige :	2 4
5	202	24	4	EIN				99								Ħ					II								Ιİ	Ιİ				20			ľ						5
6														T		Ħ		1		T	П								П	П						T			T				6
7																																											7
8	Part	3:	Hor	neow	ners	As	soc	iatio	on v	vitl	h IR	C S	ec.	tior	ı 52	8 Ir	ico	me	•																								8
9																																											9
10	1	Т	axab	le in	come	e (lo	ss)	fron	n fe	dei	ral f	orm	11	20-	H, I	ine	19																• 1		9	9 9	9	9	9 9	9	99	99	. 10
11																																											11
12	2	Т	ax - ı	multip	ly lin	e 1	by 5	5% (	.05	) (n	ot le	ess	tha	n 0	)																		• 2		9	9 9	9	9	9 9	9	99	99	. 12
13				r this											ĺ						П														H								13
14			Atta	ch a	сору	of 1	fede	eral	for	m 1	1120	0-H	to	this	s re	turr	1				П														H								14
15					ΠÍ																П																				++	1	15
16																																									++	+	16
17	Part	4:	Uni	ncori	oorat	ed I	Exe	mpt	Or	aaı	niza	itio	n o	r E	xen	npt	Coi	rpo	rati	ion	ı Ha	avir	na l	Jnr	elat	ed E	Bus	ines	s In	con	ne										+	+	17
_ 18	П			11								Ī				İΤ		T	TT	Ī	П		Ĭ					П	ĪT	Ħ	Ť										-	1	18
_ 19	1	U	nrela	ited b	usine	ess	taxa	ble	inco	ome	e (lo	oss)	fro	m f	ede	ral t	forn	n 9	90-	T. I	ine	34										Η,	• 1		9	9 9	9 9	9 9	9 9	9	99	99	. 19
_ 20																П			ĪΠ	.,.	П	Ť																			+++		
 21	2	Α	ppor	tionm	ent fr	acti	on -	ent	er 1	1,00	000	00	or <sup>-</sup>	TC-	20	Sch	edi	ule	J. I	ine	9	13 (	or 1	6. i	f an	plica	able	H	Ħ	Ħ	+	$\dagger\dagger$	2	$\top$	9	. (	9 9	9 9	9 9	9	++	+	21
- ·_ 22	+	ť	,-,					7.11	1		1	,	 	Ť	-5,				_, ·	T		1	Π̈́	_, . 	٦	,		++	+	+	+	$\dagger\dagger$	Ħ	+	-	1	Ť		Ť	ĺΤ	++	+	
23 23	3	11	tah t	axab	le in	COM	ie (i	056	) - r	וות חוות	ltiply	/ lin	⊥ _e 1	hv	dec	ima	ון הי	ງ lir	ne 2	,	H	+	+	Н		H		H	+	+	+		• 3	+	9	9 0	9 9	99	9 9	9 (	99	99	20
24		Ť					(1		<u>, '</u>		(,,		Ĭ	~,			01		 	+	$\forall$	+	+	$\forall$			H	+	+	+	+	H		+	H	-   -	1				+	+	24
25 25		T	⊔	nultip	olv lin	e 3	by <sup>‡</sup>	5% (	05	) (n	not l	225	the	n ∩	)	H		+		+	H	+	+	Н		H		H	+	+	+	Η.	• 4	+	9	9 0	9 9	99	9 9	9 (	99	99	25
25_ 26	+++	+		r this									110		/	H		+		+	H	+	+	Н		H		H	H	H	+	H	-	+		-	-   -		-   -		++	-	26
20_ 27	++	+		ch a									n th	nie	reti	ırn		+	$\parallel$	+	+	+	+	$\forall$		$\vdash$	$\vdash$	++	+	+	+	+	+	+	+	+	+	H	+	H	+	+	27
21_ 28	++	+	Aud	J.: a	JUPY	J.	.cut	J. 41	.51			. "	- (1 	3		Π		+		+	H	+	+	Н		H		H	H	H	+	+	+	+	+		$\vdash$	$\forall$		+	+	+	
20 29	++	+	H	+		+	+		+	H		$\vdash$	H	+	H	+	+	+	+	+	$^{+}$	+	+	+		$\vdash$	H	++	+	+	+	+	+	+	H	+	+	+	+	H	+	+	20
_	Part	5.	Onc	-dav	Tara	let (	Cri	nors	tio	n w	/ith	an	IP/	. e	acti	Or '	335	F	ect	ior	+	+	+	+		$\vdash$	H	++	+	+	+	+	+	+	H	+	+	+	+	H	+	+	20
30 31	rail	J.	JIE	-uay	iaig	jei (	ווטכ	PUIA	i i i O	v\		all	I	ی ر	JULI	JII .	JJ0	, <u>C</u> I	CUL	101	1	+	+	$\mathbb{H}$		H	$\vdash$	H	+	+	+	+	+	+	+	+	-	H	-	H	+	+	- 31
-	1		air (	loss)	on d	20~	04	colo	C 04	F 00	·cot	$\vdash$	H	+	H	H	+	+	+	+	$^{+}$	+	+	+		$\vdash$	H	+	+	+	+	Н.	• 1	+	a	a c	a a	a	a 0	a 0	99	90	_ 31
32 33		0	a111 (	1055)	UII UE	56111	eu :	sait!	ى ال د	aS	รอยเร	>	H	+	$\vdash$	+	+	+	+	+	$^{+}$	+	+	+		$\vdash$	H	++	+	+	+	H	- 1	+	2	J :	) 3	2	) 3	シ  :	7 7	7	33
-	2	_	nnor	lionm	ant f	'20t:	or.	(000	inc	tru	otio	uc,	+	+	$\vdash$	${\mathbb H}$		+	$\mathbb{H}$	+	$\mathbb{H}$	+	+	+		$\vdash$	$\vdash$	++	+	+	+	+	2	+	a	(	a a	99	g 0	9	+	+	- 33
34 _ 35	4	A	ppor	tionm	ent ii	aCII	ווטו	(566	IIIS	uu	CtiO	15)	+	+	$\vdash$	${\mathbb H}$		+	$\parallel$	+	$\mathbb{H}$	+	+	+	-	$\vdash$	$\vdash$	+	+	+	+	+	_	+	ブ	+ -	7	2	ا ک	7	+	+	34
_	2		tob -	nna	lion	4 ~ -	in /	los-,	\	n	tim!	, lie-	┙	b	dar	im-		. 15			$\mathbb{H}$	+	+	$\mathbb{H}$	-			+	+	+	+	++.		-	0	0 (	2 0	0 (	2 0	0 1	99	0 0	35
-	3	U	ian a	ppor	lione	u ga	urı (	ioss,	) - n	nul	пЫ	ıını	e 1	ρy	uec	ıma	ı or	ı IIr	ie 2		$\mathbb{H}$	+	+	+	-	$\vdash$	$\vdash$	+	+	+	+	#	• 3	+	9	2	ッソ	9	2 3	2	ブラ!	23	. 36
37 _	4		L - 1- 1				4		£	Ш		Ш		A		ام ا	Ш		1		$\perp$		<u> </u>	Ш	ll a i			++	+	+	+	+		+		0 1	2 ^	0 '	2 0	0,		0 0	37
38 _		U	ian l	osses	carr	ied 1	iorw	vard	iror	n p	rior	yea	ars.	Att	.acr	ao	cun	ier	ıtatı	on.	. (S	ee i	risti	uci	uons	5)		++	+	+	+	Н'	• 4	+	9	9	ッソ	2	9	9	99	79	. 38
39_		١.	1al .	 		 	le c	_\	- J- '	+	- I	Ц,	1	<u> </u>	 			+	$\parallel$	+	$\mathbb{H}$	+	+	+	-	$\vdash$	$\vdash$	+	+	+	+	+	• 5	+	0	0 1	2 0	0 '	2 0	0 '	00	0 0	39
40 -		U	(an t	axab	ie ga	un (	IOS	s) - S	duc	ırac	JE III	ie 4	rc	ın I	ırıe	<b>ن</b>		$\perp$		-	+	+	+	$\mathbb{H}$		$\vdash$		++	+	+	+	Н'	5	+	9	9	9	9	שש	19	99	ッソ	40
41 -		١.				11	Ш	_	<b>-</b>		) .				Ш	0,		+			+	+	+	$\mathbb{H}$	-		$\vdash$	++	++	++	+	+				0 ,	2 ^		2 ^			0 0	41
-	6	Ir	nitial 1	tax - ı	nultip	oly li	ne !	b by	5%	).)	J5) I	not	ies	ss tl	nan	U)	+	+		+	4	+	$\sqcup$	$\parallel$				$\sqcup$	+	+	+		• 6	+	9	9	9	9	9	9	99	9	. 42
43		-	Ш				$\downarrow$		-	$\sqcup$	$\perp$	$\vdash$	$\parallel \parallel$	$\perp$	$\vdash$	$\sqcup$	+	$\perp$	$\blacksquare$	+	$\perp$	$\perp$	$\vdash$	$\parallel$		$\sqcup$		$\sqcup$	+	+	+	$\dashv$	+	$\perp$	$\sqcup$	-	$\bot$	$\sqcup$	-	$\vdash$	-	0 0	43
44_	-	N	IInim	um ta	ιx	$\perp$			-	Ш	$\perp$					$\sqcup$		-		-	$\parallel \parallel$	-	$\sqcup$	$\parallel$		$\perp$		$\sqcup$	11	11		$\perp$	7	$\perp$	$\sqcup$	-	-	$\sqcup$		$\vdash$	11	0 0	- 44
45_		+		Щ.	Ш	$\perp \! \! \perp \! \! \! \perp$			1			Щ	$\parallel \parallel$			$\sqcup$		-		-	$\parallel \parallel$			$\mathbb{H}$		$\perp$		$\sqcup$	11	11		$\perp$		$\perp$			2 0		2 0			0.0	45
-	8	Т		enter										1				1		1	11	1	$\sqcup$						$\Box$	$\Box$		'	8	1	9	9 9	9	9 9	9	9	99	99	- 46
47_	$\sqcup \sqcup$	_		r this										╧	Ц				Ш		Ш		$\sqcup$					$\sqcup$	+	+	$\perp \perp$	11				-	-	$\sqcup$	-	$\sqcup$	$\perp \! \! \perp$	$\downarrow$	47
48_	$\Box$	_	Atta	ch a	сору	of t	the	fede	eral	re	turr	n ar	nd I	RS	for	m 8	023	3 to	th	is I	retu	ırn	$\sqcup$						$\Box$	$\Box$		$\coprod$		1			1	$\sqcup$	-	$\sqcup$	$\perp \downarrow \downarrow$	$\downarrow$	48
49_	$\coprod$	_	Ш	4	$\Box$		$\perp$		_	Ш	$\perp$		$\sqcup$		$\sqcup$	$\sqcup$	$\sqcup$	-	Ш	$\perp$	$\perp \mid$	$\perp$	$\sqcup$	$\perp$				Ш	$\sqcup$	$\sqcup$	$\perp \perp$	$\coprod$	$\perp$	$\perp$	Ш		$\bot$	$\sqcup$		$\sqcup$	$\perp \downarrow$	$\bot$	49
50_	Ш	1											Ш	$\perp$		$\prod$		1			$\Box$		$\sqcup$	Ш								$\sqcup$		$\perp$		1	-		1	Ш	$\downarrow \downarrow$	$\downarrow$	50
51_	Ш	_	Ш							Ш			Ш		Ш	Ш		$\perp$	Ш	┵	Ш		Ш									Ш	Ш		Ш		┸	Ш		Ш		$\perp$	51
52_	Ш																	1																				Ш		Ш	$\perp \! \! \perp$	$\perp$	52
53_	Ш	$\perp$	Ш								$\perp$					Ш					Ш			Ш				Ш	Ш	Ш		Ш		$\perp$	Ш			Ш		Ш	Ш	$\perp$	53
54_	Ш																	1																				Ш		Ш	$\perp \! \! \perp$	$\perp$	54
55_	Ш																						Ш									Ш			Ш					Ш			55
56	Ш															Ш							Ш									Ш			Ш					Ш			56
57	Ш		Ш												Ш	Ш							Ш									Ш			Ш					Ш			57
58	LI T		LI T	1						$ot^{\top}$			<u>I</u> T			LΤ	$\prod$	_[	▋Ī		17		LΤ	▋▋			Lſ	LΤ	⊥⊺	⊥⊺	ŢΓ	<u>l</u> T			l T	_[		LΤ		LΓ	_] T		58
59		J		II									П			П		T	П	J	$\prod$								ΙŢ	ΙŢ	ΙŢ	П			П	T	J	П					59
60																				Ì	П																			П	TT		60
- 61		1												T		Ħ		T			Ħ		Ħ	П				Ħ	Ħ	Ħ		Ħ		T	Ħ	T		П		Ħ	##	$\top$	61
_ 62		$\dagger$	$\Box$	+		+	$\top$			П	$\top$		$\dagger$		$\parallel$	$\dagger\dagger$		$\top$		T	Н		$\dagger \dagger$	П		H		H	$\dagger \dagger$	$\dagger \dagger$	+	$\dagger\dagger$		$\top$				$\parallel$		$\dagger \dagger$	+	+	62
 63	++	$\dagger$	H				$\dagger$			$\Box$		H	$\dagger \dagger$	$^{\dagger}$	H	H	$\dagger$	$\dagger$	H	$\dagger$	$\dagger \dagger$	+	$\dagger$	$\parallel$		Н	H	$\Box$	+	+		$\dag \dag$	$\parallel$		H	$\dagger$	+	$\dag$	+	H	+	+	63
-	9 / 0	၂ ၀ ၈	0 1 1 1	<u>λ</u> 6 4	16	7 2 2	19 20	21 22	23 24	25	26 27	28 29	1 0 2 0 3 1	31 32	33	35 _	37	- 0 28 28 28	8 Q	14 ct	1 2 3	44 45 -	46 -	5 4 1 8	49 50	51 52	53 <sup>7</sup>	55 _	57 - 58 -	200	. 1 . 1 . 1	63	65 –		89	- 1 1 1	2 2	72 -	5 4 	75 _	6   7     _ 1	78 79 –	08
_																			_	- '	_	- *		_	. ~/	/					_ `											<del></del>	_